

IN THE UNITED STATES COURT FOR THE DISTRICT OF UTAH
CENTRAL DIVISION

UNITED STATES OF AMERICA

Petitioner,

vs.

JONATHAN L. CRANER,

Respondent,

ORDER ADOPTING REPORT AND
RECOMMENDATION

Case No. 2:07-CV-831 TS

This matter is before the court for consideration of the Magistrate Judge's December 14, 2007, Report and Recommendation. Pursuant to 26 U.S.C. §§ 7402(b) and 7604(a), the United States of America filed a petition to enforce its April 18, 2007, IRS Summons. The Magistrate Judge recommends that this Court find the Respondent has failed to show cause why he should not be compelled to comply with the summons and that Respondent be ordered to provide the IRS with the information required by the summons. Plaintiff has not filed an Objection to the Report and Recommendation. The court has considered the petition and the Report and Recommendation. It is therefore

ORDERED that the Magistrate Judge's December 14, 2007, Report and Recommendation is ADOPTED IN FULL. It is further

ORDERED that Respondent provide the IRS with the information required by the

Summons, which includes documents and testimony, within 30 days from date of entry of this order.

DATED January 22, 2008.

BY THE COURT:



TED STEWART
United States District Judge